



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-2

Janet Chrzan, Treasurer
Lincoln National Corporation Political
Action Committee
200 E Berry Street
Fort Wayne, IN 45802

APR 11 2001

Identification Number: C00110577

Reference: October Quarterly Report (7/1/00-9/30/00)

Dear Ms. Chrzan:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. The review raised questions concerning certain information contained in the report(s). An itemization follows:

-Please identify the name and address of the payee for the in-kind contribution(s) disclosed on Schedule B for Line 21(b).

-Your report disclosed a category of financial activity that has been reflected on the wrong line of the Detailed Summary Page. In-kind contributions to federal candidates should be properly disclosed on a separate Schedule B, supporting Line 23 of the Detailed Summary Page. Please refer to the instructions contained on the forms to determine the proper categorization when preparing your next filing.

A written response or an amendment to your original report(s) correcting the above problem(s) should be filed with the Federal Election Commission within fifteen (15) days of the date of this letter. If you need assistance, please feel free to contact me on our toll-free number, (800) 424-9530 (at the prompt press 1, then press 2 to reach the Reports Analysis Division). My local number is (202) 694-1130.

Sincerely,

Alice Kang
Reports Analyst
Report Analysis Division

